

3. For the purpose of computing credit under this Article, the amount of the tax of the crediting State attributable to particular property shall be ascertained after taking into account any credit against or reduction of such part of the tax, except credit authorized under this Article or statutory credit in lieu thereof and except, in respect of the credit allowed by Canada, the deduction from tax authorized by subsection 4 of Section 9 of the Canadian Estate Tax Act. The amount of the tax of the other contracting State attributable to such property shall be ascertained after taking into account any credit against or reduction of such part of the tax, except credit authorized under this Article or statutory credit in lieu thereof, and except credit allowed with respect to death taxes of a political subdivision of such State.

Article VI

1. Any claim for a credit or for a refund of tax founded on the provisions of this Convention shall be made

- (a) within the time limited for the making of a refund of tax by the law of the State to which the claim is made, or
- (b) within six years from the date of the death of the decedent in respect of whose estate the claim is made,

whichever is later.

2. Any such refund made by the United States shall be made without payment of interest on the amount so refunded.

Article VII

1. With a view to the prevention of fiscal evasion each of the contracting States undertakes to furnish to the other contracting State, as provided in the succeeding Articles of this Convention, the information which its competent authorities have at their disposal or are in a position to obtain under its revenue laws in so far as such information may be of use to the authorities of the other contracting State in the assessment of the taxes to which this Convention relates.

2. The information to be furnished under this Article, whether in the ordinary course or on request, may be exchanged directly between the competent authorities of the two contracting States.

Article VIII

1. The competent authority of the United States shall notify the competent authority of Canada as soon as practicable when the former authority ascertains that in the case of:

- (a) a decedent, any part of whose estate is subject to the Federal estate tax, there is property of such decedent situated in Canada;
- (b) a decedent domiciled in Canada, there is property of such decedent situated in the United States.

2. The competent authority of Canada shall notify the competent authority of the United States as soon as practicable when the former authority ascertains that in the case of:

- (a) a decedent, any part of whose estate is subject to the estate tax of the Government of Canada, there is property of such decedent situated in the United States;